

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

North Daviess Com Schools (1375)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,335,065	\$3,292,496	\$3,259,251	\$3,307,260	-0.2%	1.5%
Group Health Insurance	222	\$1,353,667	\$1,007,412	\$923,276	\$1,073,921	-5.6%	16.3%
Other Professional and Technical Services	319	\$0	\$68,000	\$681,429	\$678,768	NA	-0.4%
Non - Certified Salaries	120	\$241,099	\$271,683	\$293,130	\$253,251	1.2%	-13.6%
Social Security Certified	212	\$234,803	\$223,991	\$212,507	\$227,541	-0.8%	7.1%
Teacher Retirement Fund, After 7-1-95	216	\$176,481	\$177,004	\$177,739	\$201,640	3.4%	13.4%
Board of Education Services	318	\$0	\$1,292	\$24,300	\$150,704	NA	520.2%
Textbooks	630	\$151,663	\$65,690	\$77,240	\$141,811	-1.7%	83.6%
Severance/Early Retirement Pay	213	\$99,466	\$84,943	\$118,199	\$109,020	2.3%	-7.8%
Equipment	730	\$115,759	\$153,606	\$159,121	\$100,897	-3.4%	-36.6%
Other Group Insurance Authorized by Statute	224	\$64,896	\$60,870	\$57,641	\$65,571	0.3%	13.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$67,395	\$70,519	\$57,682	\$59,212	-3.2%	2.7%
Pre-2008 Object Code - Temporary Salaries	130	\$67,790	\$42,595	\$43,069	\$48,190	-8.2%	11.9%
Operational Supplies	611	\$38,657	\$26,483	\$23,150	\$43,854	3.2%	89.4%
Awards	875	\$0	\$0	\$0	\$42,799	NA	NA
Computer Hardware	741	\$187,503	\$29,553	\$24,583	\$32,968	-35.2%	34.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$815,090	\$672,743	\$44,246	\$29,829	-56.3%	-32.6%
Group Life Insurance	221	\$7,979	\$10,216	\$37,406	\$27,026	35.7%	-27.8%
Other Purchased Services	593	\$2,425	\$2,401	\$2,939	\$26,801	82.3%	812.1%
Social Security Noncertified	211	\$73,031	\$40,613	\$37,979	\$26,380	-22.5%	-30.5%
Staff Services	314	\$367	\$519	\$4,312	\$16,182	157.7%	275.3%
Professional Development	748	\$2,832	\$1,137	\$8,661	\$13,300	47.2%	53.6%
Other Supplies and Materials	615, 660 - 689	\$13,165	\$13,549	\$13,533	\$11,916	-2.5%	-11.9%
Pupil Services	313	\$1,324	\$3,138	\$973	\$10,879	69.3%	1017.7%
Content	747	\$36,912	\$17,098	\$91	\$9,323	-29.1%	10098.0%
Travel	580	\$250	\$1,369	\$1,491	\$6,967	129.8%	367.4%
Public Employees Retirement Fund	214	\$13,676	\$12,176	\$9,312	\$4,935	-22.5%	-47.0%
Library Books	640	\$2,504	\$5,662	\$5,938	\$3,533	9.0%	-40.5%
Dues and Fees	810	\$170	\$245	\$220	\$245	9.6%	11.4%
Instruction Services	311	\$432	\$0	\$0	\$0	-100.0%	NA
Stipends	131	\$25,139	\$10,385	\$11,335	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$0	\$1,487	\$307	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$19,732	\$29,480	\$0	NA	-100.0%
Other Technology Hardware	746	\$2,985	\$2,802	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$2,752	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$7,135,277	\$6,391,408	\$6,340,541	\$6,724,723	-1.5%	6.1%
Student Instructional Support							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$353,907	\$403,735	\$425,664	\$417,880	4.2%	-1.8%
Group Health Insurance	222	\$182,302	\$163,271	\$234,841	\$151,507	-4.5%	-35.5%
Non - Certified Salaries	120	\$113,942	\$118,097	\$120,279	\$124,115	2.2%	3.2%
Teacher Retirement Fund, After 7-1-95	216	\$26,975	\$31,710	\$32,993	\$39,188	9.8%	18.8%
Social Security Certified	212	\$26,524	\$30,074	\$31,680	\$31,046	4.0%	-2.0%
Other Group Insurance Authorized by Statute	224	\$27,480	\$25,674	\$26,577	\$21,181	-6.3%	-20.3%
Insurance	520	\$0	\$0	\$0	\$14,021	NA	NA
Public Employees Retirement Fund	214	\$11,584	\$11,878	\$11,894	\$12,826	2.6%	7.8%
Social Security Noncertified	211	\$8,267	\$8,293	\$8,565	\$8,813	1.6%	2.9%
Severance/Early Retirement Pay	213	\$9,559	\$7,899	\$10,199	\$8,780	-2.1%	-13.9%
Operational Supplies	611	\$6,630	\$5,226	\$6,485	\$6,674	0.2%	2.9%
Travel	580	\$3,870	\$2,696	\$3,051	\$2,838	-7.5%	-7.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,208	\$6,387	\$6,844	\$2,760	-18.3%	-59.7%
Group Life Insurance	221	\$1,512	\$1,512	\$1,541	\$1,467	-0.8%	-4.8%
Pupil Services	313	\$1,163	\$0	\$1,330	\$2	-80.2%	-99.9%
Student Instructional Support Total		\$779,923	\$816,452	\$921,943	\$843,099	2.0%	-8.6%
Overhead and Operational							
Non - Certified Salaries	120	\$593,881	\$592,485	\$590,343	\$590,749	-0.1%	0.1%
Certified Salaries	110	\$113,372	\$120,304	\$119,085	\$364,146	33.9%	205.8%
Heating and Cooling for Buildings - Electricity	621	\$252,856	\$171,521	\$295,423	\$296,654	4.1%	0.4%
Food Purchases	614	\$237,023	\$228,987	\$218,372	\$256,975	2.0%	17.7%
Other Professional and Technical Services	319	\$533,159	\$304,455	\$122,640	\$234,954	-18.5%	91.6%
Student Transportation Services	510	\$0	\$237,128	\$464,103	\$223,218	NA	-51.9%
Vehicles	731	\$0	\$0	\$0	\$143,403	NA	NA
Equipment	730	\$173,626	\$139,556	\$125,167	\$127,055	-7.5%	1.5%
Group Health Insurance	222	\$164,838	\$149,846	\$152,627	\$126,677	-6.4%	-17.0%
Operational Supplies	611	\$81,811	\$93,702	\$101,074	\$121,431	10.4%	20.1%
Repairs and Maintenance Services	430	\$79,806	\$64,492	\$88,344	\$115,299	9.6%	30.5%
Insurance	520	\$95,769	\$99,843	\$138,853	\$115,252	4.7%	-17.0%
Heating and Cooling for Buildings - Gas	622	\$69,327	\$168,440	\$53,054	\$51,076	-7.4%	-3.7%
Social Security Noncertified	211	\$47,329	\$46,207	\$46,997	\$46,494	-0.4%	-1.1%
Public Employees Retirement Fund	214	\$43,687	\$39,246	\$35,869	\$35,023	-5.4%	-2.4%
Water and Sewage	411	\$73,992	\$64,069	\$45,855	\$34,787	-17.2%	-24.1%
Telephone	531	\$6,154	\$17,183	\$25,296	\$21,615	36.9%	-14.6%
Other Group Insurance Authorized by Statute	224	\$21,319	\$21,319	\$21,319	\$18,873	-3.0%	-11.5%
Board Member Compensation	115	\$17,548	\$17,386	\$17,634	\$17,498	-0.1%	-0.8%
Other Communication Services	533 - 539	\$5,303	\$25,436	\$8,969	\$11,866	22.3%	32.3%
Board of Education Services	318	\$7,950	\$7,364	\$9,556	\$11,689	10.1%	22.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$8,165	\$8,188	\$8,192	\$8,192	0.1%	0.0%
Removal of Refuse and Garbage	412	\$5,758	\$6,574	\$7,211	\$6,881	4.6%	-4.6%
Social Security Certified	212	\$4,955	\$6,119	\$5,400	\$5,558	2.9%	2.9%
Travel	580	\$2,825	\$3,102	\$5,397	\$4,868	14.6%	-9.8%
Severance/Early Retirement Pay	213	\$3,457	\$2,706	\$3,910	\$3,474	0.1%	-11.2%
Other Public or Private Utility Services	419	\$0	\$740	\$1,850	\$1,665	NA	-10.0%
Miscellaneous Objects	876 - 899	\$782	\$1,702	\$4,105	\$1,488	17.5%	-63.8%
Group Life Insurance	221	\$1,260	\$1,260	\$1,260	\$1,460	3.8%	15.9%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$1,363	NA	NA
Printing and Binding	550	\$81	\$2,241	\$777	\$100	5.5%	-87.1%
Other Purchased Services	593	\$370	\$100	\$100	\$100	-27.9%	0.0%
Advertising	540	\$2,092	\$804	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$0	\$2,760	\$0	NA	-100.0%
Professional Development	748	\$0	\$2,627	\$7,246	\$0	NA	-100.0%
Overhead and Operational Total		\$2,648,492	\$2,645,136	\$2,728,790	\$2,999,884	3.2%	9.9%
Non Operational							
Redemption of Principal	831	\$905,000	\$940,000	\$990,017	\$1,094,073	4.9%	10.5%
Equipment	730	\$120,722	\$46,134	\$88,043	\$226,155	17.0%	156.9%
Interest	832	\$468,116	\$431,757	\$377,657	\$189,095	-20.3%	-49.9%
Pre-2008 Object Code - Temporary Salaries	130	\$151,589	\$154,543	\$153,037	\$145,332	-1.0%	-5.0%
Other Professional and Technical Services	319	\$127,830	\$129,930	\$128,180	\$131,205	0.7%	2.4%
Other Purchased Services	593	\$9,784	\$4,649	\$11,197	\$66,111	61.2%	490.5%
Repairs and Maintenance Services	430	\$23,378	\$27,765	-\$3,549	\$39,313	13.9%	-1207.8%
Social Security Certified	212	\$11,465	\$11,854	\$11,817	\$11,090	-0.8%	-6.2%
Teacher Retirement Fund, After 7-1-95	216	\$5,249	\$5,814	\$5,864	\$5,505	1.2%	-6.1%
Dues and Fees	810	\$0	\$0	\$0	\$1,250	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$885	\$889	\$887	\$899	0.4%	1.4%
Operational Supplies	611	\$1,125	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,825,142	\$1,753,334	\$1,763,150	\$1,910,029	1.1%	8.3%
Grand Total		\$12,388,835	\$11,606,330	\$11,754,424	\$12,477,736	0.2%	6.2%